

04-1724 WILKINS, ET AL. V. CUNO, ET AL.

DECISION BELOW: 386 F.3d 738 (6th Cir. 2004)

LOWER COURT CASE NUMBER: 01-3960

QUESTION PRESENTED

Does the dormant Commerce Clause allow a State to attempt to attract new business investment in the State by offering credits against the State's general corporate franchise or income tax, where the amount of the credit is based on the amount of a business's new investment in the State?

Cert. Granted 9/27/05

Consolidated with 04-1704 and one hour allotted for oral argument.

In addition to the questions presented by the petitions, the parties are directed to brief and argue the following question:

Whether respondents have standing to challenge Ohio's investment tax credit, Ohio Rev. Code Ann. §5733.33

04-1704 DAIMLER CHRYSLER CORP. V. CHARLOTTE CUNO, ET AL.

DECISION BELOW: 386 F.3d 738 (6th Cir. 2004)

LOWER COURT CASE NUMBER: 01-3960

QUESTION PRESENTED

Whether Ohio's investment tax credit, Ohio Revised Code § 5733.33, which seeks to encourage economic development by providing a credit to taxpayers who install new manufacturing machinery and equipment in the State, violates the Commerce Clause of the United States Constitution.

Cert. Granted 9/27/05

Consolidated with 04-1724 and one hour allotted for oral argument.

In addition to the questions presented by the petitions, the parties are directed to brief and argue the following question:

Whether respondents have standing to challenge Ohio's investment tax credit, Ohio Rev. Code Ann. §5733.33